

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:)	
)	Chapter 11
JOANN INC., <i>et al.</i> , ¹)	
)	Case No. 25-10068 (CTG)
)	
Debtors.)	(Jointly Administered)
)	
)	Re: Docket Nos. 468 & 469

**CERTIFICATION OF COUNSEL
REGARDING APPLICATION OF DEBTORS FOR ENTRY
OF AN ORDER (I) AUTHORIZING THE EMPLOYMENT
AND RETENTION OF DELOITTE TAX LLP AS TAX ADVISORY
SERVICES PROVIDER TO THE DEBOTRS AND DEBTORS IN POSSESSION,
EFFECTIVE AS OF THE PETITION DATE, (II) APPROVING THE TERMS
OF THE ENGAGEMENT AGREEMENTS, AND (III) GRANTING RELATED RELIEF**

The undersigned counsel to JOANN, Inc. and certain of its affiliates, the debtors and debtors in possession in the above-captioned cases (collectively, the “Debtors”), hereby certifies as follows:

1. On February 20, 2025, the *Application of the Debtors for Entry of an Order (I) Authorizing the Employment and Retention of Deloitte Tax as Tax Advisory Services Provider to the Debtors and Debtors in Possession, Effective as of the Petition Date, (II) Approving the Terms of the Engagement Agreements, and (III) Granting Related Relief* [Docket No. 468] (the “Application”) was filed under seal with the United States Bankruptcy Court for the District of Delaware (the “Court”). Attached thereto as Exhibit A was a proposed form of order granting

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, are: JOANN Inc. (5540); Needle Holdings LLC (3814); Jo-Ann Stores, LLC (0629); Creative Tech Solutions LLC (6734); Creativebug, LLC (3208); WeaveUp, Inc. (5633); JAS Aviation, LLC (9570); joann.com, LLC (1594); JOANN Ditto Holdings Inc. (9652); Dittopatterns LLC (0452); JOANN Holdings 1, LLC (9030); JOANN Holdings 2, LLC (6408); and Jo-Ann Stores Support Center, Inc. (5027). The Debtors’ mailing address is 5555 Darrow Road, Hudson, Ohio 44236.

the relief requested in the Application (the “Proposed Order”). On February 20, 2025, the Debtors filed a redacted version of the Application [Docket No. 469].

2. Any objections or responses to entry of the Proposed Order were to be filed and served on the undersigned proposed counsel by March 6, 2025, at 4:00 p.m. (prevailing Eastern Time) (the “Objection Deadline”), except for the Office of the United States Trustee for the District of Delaware (the “U.S. Trustee”) whose deadline was extended to March 19, 2025, at 5:00 p.m. (prevailing Eastern Time).

3. Prior to the Objection Deadline, the U.S. Trustee filed an objection to the Application [Docket No. 597] (the “U.S. Trustee’s Objection”).

4. The Debtors have not received any other objections or informal comments to the Application.

5. The Debtors revised the Proposed Order to resolve the U.S. Trustee’s Objection, and the parties agreed to a revised form of order, a copy of which is attached hereto as **Exhibit 1** (the “Revised Order”).

6. A blackline comparing the Revised Order against the Proposed Order is attached hereto as **Exhibit 2**.

7. The Debtors respectfully request that the Court enter the Revised Order at its earliest convenience.

Dated: April 1, 2025
Wilmington, Delaware
/s/ Patrick J. Reilley

COLE SCHOTZ P.C.

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